

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

Paula Conner,

Plaintiff

v.

United States of America and C.K. O’Neil,

Defendants

Case No. 2:22-cv-01746-JAD-VCF

**Order Granting Unopposed
Motion to Dismiss**

[ECF No. 3]

Paula Conner sues the United States of America and “IRS Officer C.K. O’Neal,” seeking ten million dollars and other relief for a multitude of constitutional violations caused by the collection of taxes from her, a “Living Soul” who is exempt from taxation.¹ The government moves to dismiss Conner’s suit with prejudice for lack of subject-matter jurisdiction, for insufficient service, and for failure to state a viable claim.² The deadline to oppose that motion passed without response or a request to extend it. Local Rule 7-2(d) provides that “[t]he failure of an opposing party to file points and authorities in response to any motion, except a motion under Fed. R. Civ. P. 56 or a motion for attorney’s fees, constitutes a consent to the granting of the motion.” I apply Local Rule 7-2(d) and deem plaintiff’s failure to oppose this motion as her consent to granting it. Accordingly, IT IS HEREBY ORDERED that the motion to dismiss . . .

¹ ECF No. 1 (complaint).

² ECF No. 3 (motion to dismiss).

1 [ECF No. 3] is GRANTED. This action is DISMISSED with prejudice. The Clerk of Court
2 is directed to ENTER JUDGMENT ACCORDINGLY and CLOSE THIS CASE.

3
4 

5 U.S. District Judge Jennifer A. Dorsey
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
January 5, 2023